

CERTIFICATE

TO THE CLERK OF Doniphan COUNTY, STATE OF KANSASWe the undersigned, duly elected, qualified and acting officers of
Highland Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018-2019; and (3) the Amount(s) of 2018 Tax to be Levied are within statutory limitations.

Table of Contents:			2018-2019 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2018 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		16,629,429	1,822,268	12.949
Postsecondary Technical Education			3,749,306	XXXXXXXXXX	
Adult Education	71-617		100,000	#DIV/0!	
Adult Supplementary Education	74-32,261		0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise			3,000,000	XXXXXXXXXX	
Total Current Funds Unrestricted			23,478,735	#DIV/0!	
Plant Funds					
Capital Outlay	71-501		0	#DIV/0!	
Bond and Interest	10-113		0	#DIV/0!	
Special Assessment			0	#DIV/0!	
No Fund Warrants			0	#DIV/0!	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			0	#DIV/0!	
Total – All Funds		XXXXXXXX	23,478,735		
Publication					12.949
Final Assessed Valuation					140,727,263

Municipal Accounting Use Only
 Received _____
 Reviewed by _____
 Follow-up: Yes ____ No ____

Attest: August 28, 2018

Peary Francis
 County Clerk

Assisted by:

Ray Willy, VPFO
Thomas J. Smith
 Signature and Title of Elected Official

President, Board of Trustees

Community College Name: Highland Community College

County: Doniphan

FORM 108

STATE FUNDING

1. Total FY 2019 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents,
per K.S.A. 71-614.

2. Portion of FY 2019 State Funding for tax relief

3. Portion of FY 2019 State Funding for college operations

General Fund	Postsec Tiered Ed Fund
\$3,930,240	\$1,808,822
\$0	

\$3,930,240 \$1,808,822

STATEMENT OF CONDITIONAL LEASE,
LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

*Use arbitrage yield on the bonds.

Current Funds Unrestricted General Fund	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1	1	1,371,898	1,225,324	1,042,050
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	1,371,898	1,225,324	1,042,050
Revenues				
Student Sources:				
Tuition	4	2,762,932	2,762,932	2,762,932
Fees	5	1,310,823	1,310,823	1,310,823
Total Student Income	9	4,073,755	4,073,755	4,073,755
Federal Sources:				
Federal Grants	10	4,945,000	5,221,758	5,221,758
Other Federal Income	11			
Total Federal Income	19	4,945,000	5,221,758	5,221,758
State Sources:				
Tiered/Non-Tiered State Aid (Form 108)	20	2,214,703	2,064,452	2,121,418
LAVTR	21			0
State Grants and Contracts	22	2,250,000	2,086,793	2,086,793
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,464,703	4,151,245	4,208,211
Local Sources:				
Prior Year Ad Valorem Property Tax	30	1,822,848	1,822,848	0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			
Recreational Vehicle Tax	33			
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			
Other Local Income	36			
Total Local Income	39	1,822,848	1,822,848	0
Other Sources:				
Gifts	40	361,717	281,360	281,360
Interest	41	(80,357)		
All Other Income	42	849,939	849,939	934,800
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	1,131,299	1,131,299	1,216,160
Total Revenues (9 + 19 + 29 + 39 + 49)	60	16,437,605	16,400,905	14,719,884
Total Resources Available (3 + 60)	62	17,809,503	17,626,229	15,761,934

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	17,809,503	17,626,229	15,761,934
EXPENDITURES				
Education and General:				
Instruction	63	3,715,484	3,715,484	3,760,734
Research	64	61,988	61,988	61,988
Public Service	65	275,202	275,202	275,202
Academic Support	66	1,989,775	1,989,775	1,989,775
Student Services	67	3,183,434	3,183,434	3,183,434
Institutional Support	68	4,666,688	4,666,688	4,666,688
Operation and Maintenance	69	901,870	901,870	901,870
Scholarships	70	1,789,738	1,789,738	1,789,738
Total Expenditures	79	16,584,179	16,584,179	16,629,429
Transfers				
Transfer to Vocational	81			
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	16,584,179	16,584,179	16,629,429
Unencumbered Cash Balance June 30 (62 - 90)	91	1,225,324	1,042,050	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,042,050
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			14,719,884
Six Month Resources (50% of 96) *	97			7,359,942
Total Resources (94 thru 97)	98			23,121,876
Total Expenditures & Transfers (90)	99			16,629,429
Six Month Expenditures (50% of 99) *	100			8,314,715
Total 18 Month Expenditures (99 + 100)	101			24,944,144
Tax Required Prior to Operating Grant (101 - 98)	102			1,822,268
Operating Grant Tax Relief Portion (Form 108, line 2)	103			0
Tax Required (102 - 103)	104			1,822,268
Delinquent Tax Estimate	105			0
Taxes Levied (104 + 105)	106			1,822,268

* 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget

Budget Form CC-C

2018-2019

Current Funds Unrestricted Postsecondary Technical Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1 (Note 1)	1		(1,176,925)	(2,465,934)
Transfer to General Fund (Note 2)	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	0	(1,176,925)	(2,465,934)
Revenues				
Student Sources:				
Tuition	4	600,000	600,000	600,000
Fees	5	100,000	100,000	100,000
Total Student Income	9	700,000	700,000	700,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered/Non-Tiered State Aid (Form 108)	20	1,760,297	1,760,297	1,808,822
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,760,297	1,760,297	1,808,822
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			#DIV/0!
Recreational Vehicle Tax	33			#DIV/0!
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			#DIV/0!
Other Local Income	36			
Total Local Income	39	0	0	#DIV/0!
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44			
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	2,460,297	2,460,297	#DIV/0!
Total Resources Available (3 + 60)	62	2,460,297	1,283,372	#DIV/0!

** Optional – if revenue is shown, expenditures must be included.

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	2,460,297	1,283,372	#DIV/0!
EXPENDITURES				
Education and General:				
Instruction	63	2,241,669	2,353,753	2,353,753
Research	64			
Public Service	65			
Academic Support	66	133,432	133,432	133,432
Student Services	67	427,254	427,254	427,254
Institutional Support	68	645,174	645,174	645,174
Operation and Maintenance	69	189,693	189,693	189,693
Scholarships	70			
Total Expenditures	79	3,637,222	3,749,306	3,749,306
Transfers				
Non-Mandatory Transfers	82	0	0	0
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	3,637,222	3,749,306	3,749,306
Unencumbered Cash Balance June 30 (62 - 90)	93	(1,176,925)	(2,465,934)	XXXXXXXX

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1	3		0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	55,000	55,000	55,000
Other Federal Income	11			
Total Federal Income	19	55,000	55,000	55,000
State Sources:				
LAVTR	21			0
State Grants and Contracts	22	45,000	45,000	45,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	45,000	45,000	45,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
Motor Vehicle Tax	32			#DIV/0!
Recreational Vehicle Tax	33			#DIV/0!
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			#DIV/0!
Other Local Income	36			
Total Local Income	39	0	0	#DIV/0!
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	100,000	100,000	#DIV/0!
Total Resources Available (3 + 60)	62	100,000	100,000	#DIV/0!

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	100,000	100,000	#DIV/0!
Expenditures				
Education and General:				
Instruction	63	100,000	100,000	100,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	100,000	100,000	100,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	100,000	100,000	100,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			#DIV/0!
Six Month Resources (50% of 96)	97			#DIV/0!
Total Resources (94 thru 97)	98			#DIV/0!
Total Expenditures & Transfers (90)	99			100,000
Six Month Expenditures (50% of 99) *	100			50,000
Total 18 Month Expenditures (99 + 100)	101			150,000
Tax Required (101 - 98)	102			#DIV/0!
Delinquent Tax Percent	103	0.0000%		#DIV/0!
Taxes Levied (102 + 103)	104			#DIV/0!

* Recommended

Current Funds Unrestricted Auxiliary Enterprise Funds		Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget					2018-2019 Proposed Budget
					Fund	Fund	Fund	Fund	Fund	
Unencumbered Cash										
Balance July 1		3		1,221,001						2,281,949
Revenues										
Student Sources		9								0
Federal Sources		15								0
Gifts and Grants		50								0
Sales		53	3,432,026	3,603,627	3,500,000					3,500,000
Other Income		52								0
Cancel of Prior Year Encumbrances		51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues		54	3,432,026	3,603,627	3,500,000	0	0	0	0	3,500,000
Expenditures										
Salaries & Benefits		69								0
General Operating Expenses		70	2,211,025	2,542,679	3,000,000					3,000,000
Supplies		71								0
Cost of Goods Sold		72								0
Equipment		73								0
_____		74								0
_____		75								0
_____		76								0
_____		77								0
Total Expenditures		78	2,211,025	2,542,679	3,000,000	0	0	0	0	3,000,000
Transfers										
Mandatory Transfers		80								0
Non-Mandatory Transfers		81								0
Total Transfers		89	0	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)		90	2,211,025	2,542,679	3,000,000	0	0	0	0	3,000,000
Unencumbered Cash Balance June 30 (3 + 54 - 90)		92	1,221,001	2,281,949	500,000	0	0	0	0	2,781,949

**NOTICE OF PUBLIC HEARING
2018-2019 BUDGET**

The governing body of Highland Community College, Doniphan County, will meet on August 15, 2018, at 6:30 p.m., at Conference Room, Administration Building for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at Business Office and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2018 Tax to be Levied (as shown below) establish the maximum limits of the 2018-2019 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2016-2017		2017-2018		Proposed Budget 2018-2019		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2018 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	16,584,179	14.171	16,584,179	13.907	16,629,429	1,822,268	12.999
Postsecondary Tech Ed	3,637,222		3,749,306		3,749,306		
Adult Education	100,000		100,000		100,000		
Adult Supp Education	0		0		0		
Motorcycle Driver	0		0		0		
Truck Driver Training	0		0		0		
Auxiliary Enterprise	2,211,025		2,542,679		3,000,000		
Plant Funds							
Capital Outlay	0		0		0		
Bond and Interest	0		0		0		
Special Assessment	0		0		0		
No Fund Warrants	0		0		0		
Revenue Bonds	0		0		0		
Total All Funds	22,532,426	14.171	22,976,164	13.907	23,478,735		12.999
Total Tax Levied	1,762,416		1,798,627			1,822,268	
Assessed Valuation	124,367,795		129,397,640		140,180,612		
Outstanding Indebtedness, July 1							
	2016		2017		2018		
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds							
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal	1,551,504		1,221,434		1,232,042		
Total	1,551,504		1,221,434		1,232,042		

* Tax Rates are expressed in mills.

Signature and Title

NOTICE OF PUBLIC HEARING 2018-2019 BUDGET

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BUDGET SUMMARY

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	2016-2017		2017-2018		Proposed Budget 2018-2019		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2018 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	16,584,179		16,584,179		16,629,429	1,822,268	12.999
Postsecondary Tech Ed	3,637,222		3,749,306		3,749,306	xxxxxxx	xxx
Adult Education	100,000		100,000		100,000	#DIV/0!	#####
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxx	xxx
Auxiliary Enterprise	2,211,025	xxx	2,542,679	xxx	3,000,000	xxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxx	xxx
Capital Outlay	0		0		0	#DIV/0!	#####
Bond and Interest	0		0		0	#DIV/0!	#####
Special Assessment	0		0		0	#DIV/0!	#####
No Fund Warrants	0		0		0	#DIV/0!	#####
Revenue Bonds	0	xxx	0	xxx	0	#DIV/0!	#####
Total All Funds	22,532,426	0.000	22,976,164	0.000	23,478,735	xxxxxxx	xxx
Total Tax Levied	1,762,416		1,798,627		xxxxxxx	#####	
Assessed Valuation	124,367,795		129,397,640		140,180,612	#DIV/0!	

Outstanding Indebtedness, July 1

	2016	2017	2018
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	1,551,504	1,221,434	1,232,042
Total	1,551,504	1,221,434	1,232,042

* Tax Rates are expressed in mills.

AFFIDAVIT OF PUBLICATION **STATE OF KANSAS, DONIPHAN COUNTY**

Dana D. Foley, being first duly sworn, deposes and says that she is the publisher of The Kansas Chief, a newspaper published in Doniphan County, Kansas, with a general circulation of religious or fraternal publications.

Said newspaper is weekly published and has been so published continuously for a period of more than one year. Said notice of public hearing was published in said newspaper on the 2 day of August, 2018, and has been published in said newspaper for the first publication of said notice, and subsequent publications being

Subscribed and sworn to before me on the 2 day of August, 2018.

My commission expires _____

Printer's fee/ Affidavit fee \$ _____

Thomas H. Smith
Signature and Title

Chairman - Board of Trustees
Page No.